

CITY OF HOUSTON, TEXAS

FY 2003 OMB A-87 COST ALLOCATION PLAN

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2001

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I. Introduction

INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2003 OMB A-87 Cost Allocation Plan** (the Plan) for indirect services provided by central service departments of the City is based on the actual expenditures for the fiscal year ended **JUNE 30, 2001** (the base year).

METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other City departments that receive benefits (the user department). The procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all user departments. To ensure that the cross-benefit of services among central service departments is fully accounted for, a second

step-down allocation from each central service department is made.

Costs allocated from each central service department consist of the following:

First Allocation - includes the actual operating expenditures for the department and all allocated costs from other central service departments which have been identified up to this point.

Second Allocation - allocated costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) The initial sequencing of departments has been made in consideration of the ordering which maximizes the benefits of services, and
- (2) After the second allocation, that user department is "closed" and can not receive any additional allocation from other central services.

FORMAT

The Plan begins with a **Table of Contents** that can be used to locate the following Summary Data and Detail Data of the Plan.

Summary Data - Three summary schedules are provided at the beginning of the Plan.

- (1) **Allocated Costs By Department (Schedule A)** - provides the costs allocated from each central service department to each user department. The central service departments are

listed in the first column and the user departments detailed in the Plan are listed across the top of the page with a total listed on the last page of the schedule.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost adjustments allocated by central service departments. The total \$ amount allocated to each user department is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service department.

Detail Data

Sections on each central service are presented in the following format:

(1) Nature and Extent of Services - It is a narrative description of the central service and all functions that are identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - It presents the total costs to be allocated based on the actual expenditures from the financial statements and the allocated additions that represent costs allocated to the central service from other central services.

(3) Costs to be Allocated by Function - Costs for each central service department are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the central

service are listed across the top of the page.

(4) Detail Allocation - A detailed schedule of the allocation of each function is provided for all allocated functions except for General Administration. Costs of General Administration are first allocated to all other departmental functions in proportion to functional costs. The schedule lists the user department's allocation of each function of the central service department.

(5) Departmental Cost Allocation Summary - The last schedule in each central service shows a summary of the costs allocated by function. The user departments are listed in the first column of the page and the central service functions are listed across the top of the page.

II. Certification by the Responsible City Official

CITY OF HOUSTON, TEXAS

FY 2003 OMB A-87 COST ALLOCATION PLAN

CERTIFICATION BY THE RESPONSIBLE CITY OFFICIAL

I hereby certify as the responsible official of the City of Houston, Texas, that the information contained in this FY 2003 OMB A-87 Cost Allocation Plan based on the actual expenditures for the fiscal year ended June 30, 2001, is correct and has been prepared in accordance with the policies and procedures contained in OMB Circular A-87. I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs that have been charged as direct costs of federally supported programs been included in the indirect costs in this Plan.

1/20/2003

Date

Jane Liao Kuo

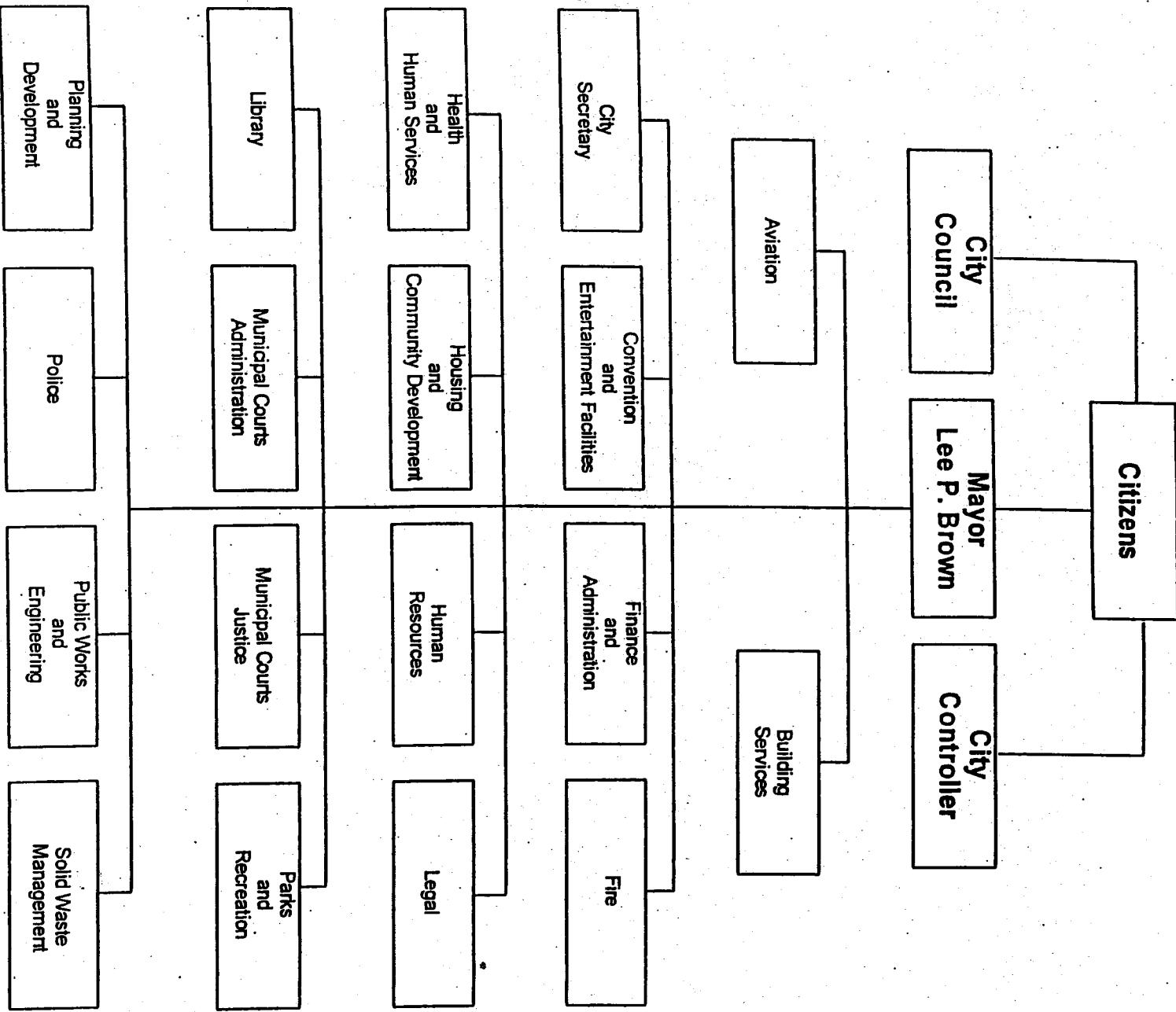
Jane Liao Kuo, CPA

Management Analyst

Finance and Administration Department

III. Organizational Chart

ORGANIZATION CHART



IV. FY 2003 OMB A-87 Cost Allocation Plan

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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
Allocated Costs by Department
Consolidated

Summary page 1
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FISCAL 2001

Central Svc Departments	MUN COURTS-ADMIN	MUN COURTS-JUSTI	POLICE	FIRE	PW & ENG. OTHER	PW FLEET MGT/118	PW TRAFF CON/224	PW DRAIN MGT/227	PW PUB UTIL./701	PW ECRE. ADMIN
BUILDING DEPREC	\$118,008	\$68,797	\$2,792							102,601
EQUIPMENT DEPREC	110,424		18,032,939	9,204,534	9,992,197					
GEN CITYWIDE SVC	213,469	55,922	6,293,472	3,490,797	252,819	56,539	315,253	118,394	944,843	13,954
F&A ADMIN										
F&A ADMIN SVCS	154,574	3,936	1,491,545	809,502	50,522	47,607	193,313	44,206	889,139	5,398
F&A INFORM. SVCS	1,993,800	38,872	1,917,631	1,198,419	240,243	107,580	354,531	121,162	1,235,874	15,586
F&A PROCUREMENT	48,907	22,012	576,359	486,602						
F&A FINANCIAL SE	56,303	33,284	388,706	116,625	240,239	16,467	43,811	15,288	193,676	6,333
AFFIRMATIVE ACT	4,537	937	103,671	122,371	2,338	1,067	8,168	3,341	24,957	173
MAYOR-EXECUTIVE	89,391	18,473	1,559,994	802,186	46,075	21,021	160,946	65,822	413,342	3,397
HUMAN RESOURCES	103,221	9,902	993,536	573,571	16,411	7,487	57,322	23,443	(26,168)	1,210
CONTROLLER	120,866	71,450	834,432	250,358	515,718	35,350	94,049	32,818	415,763	13,596
LEGAL	134,365	4,425,681	1,450,743	345,537	2,138,021		282,768	39,374	389,828	21,629
HEALTH ADMIN										
PLANNING ADMIN										
PW & ENG. ADMIN				2,218,405		79,150	434,589	201,191	(785,642)	58,490
BUILDING SVCS	1,612,136	896,147	16,083,025	1,042,146	59,858					4,413
CONVENTION RENTA		1,890	8,860	6,230						
POLICE. RECORDS			(840,366)	8,369						
Total Allocated	\$4,760,001	\$5,647,303	\$48,897,339	\$18,457,247	\$15,772,846	\$372,268	\$1,944,750	\$665,039	\$3,695,612	\$246,780
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City of Houston, Texas
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Allocated Costs by Department
Consolidated

Summary page 2
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FISCAL 2001
(continued)

Central Svc Departments	PW ECRE. DESIGN	PW ECRE. CONSTRU	PW ECRE. REAL ES	SOLID WASTE MGMT	AVIATION	HOUSING/COM. DEV	HOUSING ADMIN	LIBRARY	PARKS & RECREAT	HEALTH/HUMAN SVS
BUILDING DEPREC										
EQUIPMENT DEPREC	799,039	860,950	193,934	6,837,871			98,332	452,713	7,030,549	
GEN CITYWIDE SVC	75,400	96,199	10,304	397,120	557,692	64,673	22,276	494,755	843,016	835,685
F&A ADMIN										
F&A ADMIN SVCS	23,499	33,633	1,286	193,133	297,592	70,716	2,529	239,058	439,362	431,108
F&A INFORM. SVCS	80,213	105,507	9,947	348,545	565,884	84,542	7,755	428,104	803,541	771,394
F&A PROCUREMENT				163,305	284,814	15,211		93,522	452,245	226,981
F&A FINANCIAL SE	49,314	53,158	11,968	124,094	262,995	83,253		359,703	270,247	442,694
AFFIRMATIVE ACT	1,143	1,390	314	19,232	224,056	625	614	27,733	58,964	18,922
MAYOR-EXECUTIVE	22,508	27,391	6,158	137,591	231,441	12,315	12,103	144,172	276,879	292,380
HUMAN RESOURCES	8,016	9,755	2,191	152,515	245,426	20,086	4,311	152,780	472,877	396,966
CONTROLLER	105,863	114,115	25,694	266,392	564,571	178,720		772,171	580,136	950,329
LEGAL	48,908	52,705	132,159	98,876	258,491	35,754		124,478	338,916	301,219
HEALTH ADMIN										12,932,290
PLANNING ADMIN										
PW & ENG. ADMIN	455,517	490,811	110,558							
BUILDING SVCS	29,240	35,584	8,000	178,748		15,999	15,723	187,299	359,703	722,050
CONVENTION RENTA				18,663		8,639		15,777		
POLICE. RECORDS									897	5,280
Total Allocated	\$1,698,660	\$1,881,198	\$512,513	\$8,936,085	\$3,492,962	\$590,533	\$163,643	\$3,492,265	\$11,927,332	\$18,327,298
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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
Allocated Costs by Department
Consolidated

Summary page 3
Schedule A.003
FISCAL 2001
(continued)

Central Svc Departments	CONVENTION/ENT	CITY COUNCIL	F&A TAX & REVENE	INSURANCE MGMT	CABLE TV (208)	9-1-1 (218)	PLANNING & DEV	P/D.SIGN ADM 210	P/D.BLDG INS 214	CITY SECRETARY
BUILDING DEPREC		\$61,775								\$18,398
EQUIPMENT DEPREC		9,001								6,840
GEN CITYWIDE SVC	75,937	51,557	23,058	1,954	6,352	22,910	62,612	14,719	116,369	6,702
F&A ADMIN			1,168,624	99,036						
F&A ADMIN SVCS	172,296	162,186	2,619	222	532	2,529	125,738	1,376	11,673	20,485
F&A INFORM. SVCS	96,320	41,120	8,027	680	3,300	8,391	93,492	6,828	49,397	143,842
F&A PROCUREMENT	41,001	21,935					32,436			5,248
F&A FINANCIAL SE	85,306	16,161			3,320	1,267	35,425	5,198	27,125	262
AFFIRMATIVE ACT	58,076	1,045	636	53	130	614	895	334	2,834	151
MAYOR-EXECUTIVE	18,048	20,596	12,527	1,061	2,548	12,103	17,623	6,583	55,843	2,973
HUMAN RESOURCES	24,508	35,554	4,461	378	908	4,311	55,480	2,345	19,889	3,938
CONTROLLER	183,127	34,694			7,127	2,720	76,045	11,158	58,229	562
LEGAL	162,880	100,642					1,260,318	34,871	71,244	5,032
HEALTH ADMIN							9,828,224	20,575	284,329	
PLANNING ADMIN										
PW & ENG. ADMIN							22,896			
BUILDING SVCS		620,777	16,275							165,687
CONVENTION RENTA	(389,372)	72,145					1,837			
POLICE. RECORDS										
Total Allocated	\$528,127	\$1,249,188	\$1,236,227	\$103,384	\$24,217	\$54,845	\$11,613,021	\$103,987	\$696,932	\$380,120
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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
Allocated Costs by Department
Consolidated

Summary page 4
Schedule A.004
FISCAL 2001
(continued)

Central Svc Departments	HEALTH BENEF-888	WORKERS' COMPENS	TIRZ's LEGAL-PROPERTY (20)	&	Subtotal	Direct Billed	Unallocated	Total
BUILDING DEPRECI					\$269,770			\$269,770
EQUIPMENT DEPREC					53,731,924			53,731,924
GEN CITYWIDE SVC	25,358	12,443	109	2,287	15,574,949		225,293,519	240,868,468
F&A ADMIN					1,267,660		326,041	1,593,701
F&A ADMIN SVCS	1,554	1,598		1,554	5,926,020		1,060,459	6,986,479
F&A INFORM. SVCS	16,472	4,898	110	4,762	10,906,769			10,906,769
F&A PROCUREMENT					2,470,578			2,470,578
F&A FINANCIAL SB	23,325		218		2,965,765			2,965,765
AFFIRMATIVE ACT	377	388		377	690,463			690,463
MAYOR-EXECUTIVE	7,432	7,644		7,432	4,515,998	78,416		4,594,414
HUMAN RESOURCES	2,647	2,723		2,647	3,384,647	201,312		3,585,959
CONTROLLER	50,071		469		6,366,593		494,432	6,861,025
LEGAL	795		101,175		12,356,409	241,126		12,597,535
HEALTH ADMIN					12,932,290			12,932,290
PLANNING ADMIN					10,133,128			10,133,128
PW & ENG. ADMIN					3,263,069			3,263,069
BUILDING SVCS					22,075,706			22,075,706
CONVENTION RENTA					(255,331)	389,372		134,041
POLICE. RECORDS					(825,820)	840,366		14,546
Total Allocated	\$128,031	\$29,694	\$102,081	\$19,059	\$167,750,587	\$1,750,592	\$227,174,451	\$396,675,630
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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
Summary of Allocated Costs

Summary page 5
Schedule C.001
FISCAL 2001

Departments	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPRECI		\$1,013,631	
EQUIPMENT DEPREC		59,127,237	
GEN CITYWIDE SVC	239,813,934		
F&A ADMIN.....	4,162,163		
F&A ADMIN SVCS	5,853,623		
F&A INFORM. SVCS	9,507,348		
F&A PROCUREMENT	3,520,769		
F&A FINANCIAL SE.....	2,600,372		
AFFIRMATIVE ACT	1,815,140		
MAYOR-EXECUTIVE	1,862,492		
HUMAN RESOURCES	3,379,819		
CONTROLLER.....	6,242,687	(27,725)	
LEGAL	11,124,984	(4,268)	
HEALTH ADMIN	12,399,659	(1,578,037)	
PLANNING ADMIN	9,069,264	(6,184)	
PW & ENG. ADMIN.....	25,561,968	7,016	
BUILDING SVCS		389,372	
CONVENTION RENTA		840,366	
POLICE. RECORDS			
MUN COURTS-ADMIN.....			4,760,001
MUN COURTS-JUSTI			5,647,303
POLICE			48,897,339
FIRE			18,457,247
PW & ENG. OTHER.....			15,772,846
PW FLEET MGT/118			372,268
PW TRAFF CON/224			1,944,750
PW DRAIN MGT/227			665,039
PW PUB UTIL./701.....			3,695,612
PW ECRE. ADMIN			246,780
PW ECRE. DESIGN			1,698,660
PW ECRE. CONSTRU			1,881,198
PW ECRE. REAL ES.....			512,513
SOLID WASTE MGMT			8,936,085
AVIATION			3,492,962

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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
Summary of Allocated Costs

Summary page 6
Schedule C.002
FISCAL 2001
(continued)

Departments	Total Expenditures	Cost Adjustments	Total Allocated
HOUSING/COM. DEV			\$590,533
HOUSING ADMIN.....			163,643
LIBRARY			3,492,265
PARKS & RECREAT			11,927,332
HEALTH/HUMAN SVS			18,327,298
CONVENTION/ENTER.....			528,127
CITY COUNCIL			1,249,188
F&A TAX & REVENE			1,236,227
INSURANCE MGMT			103,384
CABLE TV (208).....			24,217
9-1-1 (218)			54,845
PLANNING & DEV			11,613,021
P/D.SIGN ADM 210			103,987
P/D.BLDG INS 214.....			696,932
CITY SECRETARY			380,120
HEALTH BENEF-888			128,031
WORKERS' COMPENS			29,694
TIRZ's (20).....			102,081
LEGAL-PROPERTY &			19,059
Direct Billed			1,750,592
Unallocated			227,174,451
Total	\$336,914,222	\$59,761,408	\$396,675,630
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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
Summary of Allocation Basis

Summary page 7
Schedule E.001
FISCAL 2001

Department	Basis of Allocation

BUILDING DEPRECIATION	
1.004 CITY HALL	Square Footage Occupied
1.005 CITY HALL ANNEX	Square Footage Occupied
1.006 MUNICIP.CT.BLDG	Square Footage Occupied
EQUIPMENT DEPRECIATION	
2.004 COMPUTER	Cost of Computer Equipment
2.005 OFFICE EQUIP	Cost of Office Equipment
2.006 VEHICLES	Cost of Vehicle
2.007 OTHER EQUIPMENT	Cost of Other Equipment
GENERAL CITYWIDE SERVICES	
3.004 INSUR.CIV.RETIR	Number of Civilian Employees
3.005 INSUR.CLASS.RET	Number of Classified Employees
3.006 INSUR. FEES	General Fund Operating Expenditures
3.007 MEMBERSHIPS	Number of Employees & FTE's (Depts.20 & 36)
3.008 ACCTG & AUDIT	Number of Transactions
3.009 COMPUT INFO/CON	General Fund Operating Expenditures
3.010 MGT CONSULT SVC	Number of Transactions
F&A ADMINISTRATION	
4.004 DEPT. ADMIN	Number of Employees
F&A ADMINISTRATIVE SERVICES	
5.004 ENERGY MGMT	Fuel Expenditures
5.005 RECORDS MGMT	Number of Items Stored
5.006 CENTRAL PAYROLL	Number of Employees & FTE's (Depts.20 & 36)
5.007 NETWORK & COMMU	Number of Service Requests
5.008 FIX. ASSET MGMT	Number of Fixed and Controlled Assets
5.009 SURPLUS & SALV.	Number of Items Processed

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
Summary of Allocation Basis

Summary page 8
Schedule E.002
FISCAL 2001
(continued)

Department	Basis of Allocation
5.010 FLEET MGMT	Number of Vehicles
F&A INFORMATION SERVICES	
6.004 DEPARTMENT SYST	Man-hour Costs
6.005 EPS	Number of Transactions
6.006 AFIN	Number of Transactions
6.007 AHRS & HRMS	Number of Employees & FTE's (Depts.20 & 36)
6.008 G-FAMS	Number of Items Processed
6.009 OPS. MUNICIP.CT	100% to Municipal Courts-Admin
6.010 G2K	Number of Vehicles
6.011 CITYWIDE SUPPOR	Number of Transactions
F&A PROCUREMENT SERVICES	
7.004 PROCUREMENT	Number of Purchase Orders
7.005 CENTRAL STORES	Dollar Amount Expended
7.006 FORMAL CONTRACT	Number of Formal Contracts Awarded
F&A FINANCIAL SERVICES	
8.004 FINANCIAL SVCS	Number of Transactions
AFFIRMATIVE ACTION	
9.004 EMPLOYEE RELATI	Number of Employees & FTE's (Depts.20 & 36)
9.005 CONTRACT COMPLI	Number of Contracts Awarded
MAYOR'S OFFICE - EXECUTIVE	
10.004 CITY ADMIN	Number of Employees & FTE's (Depts.20 & 36)

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
Summary of Allocation Basis

Summary page 9
Schedule E.003
FISCAL 2001
(continued)

Department	Basis of Allocation

HUMAN RESOURCES	
11.004 SELECTION	Number of Selections
11.005 PERSONNEL SVCS	Number of Employees & FTE's (Depts. 20 & 36)
11.006 CLASSIFIED TEST	Number of Classified Employees
11.007 TRAINING	Number of Employees Trained
CONTROLLER'S OFFICE	
12.004 CONTROLLER	Number of Transactions
LEGAL DEPT.	
13.004 LEGAL SERVICES	Number of Hours Billed
HEALTH ADMINISTRATION	
14.004 DEPT. ADMIN	100% to Health and Human Services Dept.
PLANNING ADMINISTRATION	
15.004 DEPT ADM	Operating Expenditures
15.005 OPERATIONS	100% to Planning & Development
PW & ENG. ADMIN	
16.004 ADMIN	Department's Operating Expenditures (All funds)
BUILDING SERVICES	
17.004 FACILITY MAINT	Square Footage Occupied
17.005 OTHER SERVICES	Number of Employees & FTE's (General Fund only)

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
Summary of Allocation Basis

Summary page 10
Schedule E.004
FISCAL 2001
(continued)

Department	Basis of Allocation
CONVENTION/ENTERTAIN. RENTAL	-----
18.004 FACILITY	Fair Market Rental Value
POLICE. RECORDS	
19.004 RECORDS MGMT	Number of Reports

DETAIL SCHEDULES

SCHEDULE 1.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The building depreciation is allocated to user departments occupying City-owned buildings. The charge is equivalent to two and a half percent (2.5%) of the costs of construction and subsequent improvements and the allocation basis is the total usable square footage occupied. The functions are pertaining to three buildings: City Hall, City Hall Annex and Municipal Courts Building.

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Costs to be allocated

Detail page 2
Schedule 1.002
FISCAL 2001

1st Allocation	2nd Allocation	Sub-total	Total
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Expenditures per financial statement:

Departmental cost adjustments:

BUILDING USAGE	1,013,631		
Total departmental cost adjustments:	1,013,631		1,013,631
Total to be allocated:	\$1,013,631		\$1,013,631
	=====		=====

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Schedule of costs to be
allocated by function

Detail page 3
Schedule 1.003
FISCAL 2001

	Total	General & admn	CITY HALL	CITY HALL ANNEX	MUNICIP. CT.BLDG
Cost adjustments					
Departmental cost adjustments					
BUILDING USAGE	\$1,013,631		\$450,761	\$333,899	\$228,971
Functional cost	1,013,631		450,761	333,899	228,971
Allocable costs	1,013,631		450,761	333,899	228,971
1st Allocation	1,013,631		450,761	333,899	228,971

Total allocated	\$1,013,631		\$450,761	\$333,899	\$228,971
	=====		=====	=====	=====

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Detail allocation of
CITY HALL

Detail page 4
Schedule 1.004
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A PROCUREMENT	16,750	18.795	\$84,712		\$84,712		\$84,712
MAYOR-EXECUTIVE	37,395	41.956	189,121		189,121		189,121
CONTROLLER	32,802	36.802	165,893		165,893		165,893
BUILDING SVCS	1,454	1.631	7,353		7,353		7,353
CITY SECRETARY	728	0.816	3,682		3,682		3,682
Subtotal	89,129	100.000	450,761		450,761		450,761
Total	89,129	100.000	\$450,761		\$450,761		\$450,761

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Detail allocation of
CITY HALL ANNEX

Detail page 5
Schedule 1.005
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MAYOR-EXECUTIVE	20,512	17.830	\$59,537		\$59,537		\$59,537
LEGAL	42,786	37.195	124,189		124,189		124,189
BUILDING SVCS	25,385	22.067	73,682		73,682		73,682
CITY COUNCIL	21,283	18.501	61,775		61,775		61,775
CITY SECRETARY	5,070	4.407	14,716		14,716		14,716
Subtotal	115,036	100.000	333,899		333,899		333,899
Total	115,036	100.000	\$333,899		\$333,899		\$333,899

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Detail allocation of
MUNICIP.CT.BLDG

Detail page 6
Schedule 1.006
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	14,100	13.559	\$31,043		\$31,043		\$31,043
LEGAL	3,784	3.638	8,331		8,331		8,331
MUN COURTS-ADMIN	53,600	51.538	118,008		118,008		118,008
MUN COURTS-JUSTI	31,248	30.046	68,797		68,797		68,797
POLICE	1,268	1.219	2,792		2,792		2,792
Subtotal	104,000	100.000	228,971		228,971		228,971
Total	104,000	100.000	\$228,971		\$228,971		\$228,971

(A) Alloc basis: Square Footage Occupied

Source: Building Services Department

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
BUILDING DEPRECIATION
Departmental Cost
Allocation Summary

Detail page 7
Schedule 1.007
FISCAL 2001

	Total	CITY HALL MUNICIP.CT.BLD
	HALL	ANNEX
F&A INFORM. SVCS	\$31,043	\$31,043
F&A PROCUREMENT	84,712	84,712
MAYOR-EXECUTIVE	248,658	189,121
CONTROLLER	165,893	165,893
LEGAL	132,520	124,189
BUILDING SVCS	81,035	7,353
MUN COURTS-ADMIN	118,008	118,008
MUN COURTS-JUSTI	68,797	68,797
POLICE	2,792	2,792
CITY COUNCIL	61,775	61,775
CITY SECRETARY	18,398	3,682
		14,716

Direct Billed

Total	\$1,013,631	\$450,761	\$333,899	\$228,971
=====	=====	=====	=====	=====

SCHEDULE 2.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

The equipment depreciation is allocated to user departments. There are four classes of equipment:

(1) Computer Equipment - The components are: equipment for micro-computer, radio, telephone and telegraph, photography, audio, video and TV and other communications. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1997 through 2001.

(2) Office Equipment - The components are: equipment for office and reproduction, furniture and fixtures, and appliances and apparatus. The annual charge for equipment, such as typewriters and calculators is 6.67% of the cost of equipment that has an estimated life of fifteen years and has been purchased during the fiscal years 1987 through 2001.

(3) Vehicles - The components are: standard automobiles, vans and buses, general

trucks, trailers and other vehicles. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1997 through 2001.

(4) Other Equipment - The components are equipment for minor maintenance/shop tools, laboratory, medical instrument, traffic control, athletic and recreation, fire and rescue and other equipment. The annual charge is 20% of the cost of equipment that has an estimated life of five years and has been purchased during the fiscal years 1997 through 2001.

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Costs to be allocated

Detail page 9
Schedule 2.002
FISCAL 2001

1st Allocation	2nd Allocation	Sub-total	Total
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Expenditures per financial statement:

Departmental cost adjustments:

EQUIPMENT USE CHG	59,127,237
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Total departmental cost adjustments:	59,127,237
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Total to be allocated:	\$59,127,237
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DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Schedule of costs to be
allocated by function

Detail page 10
Schedule 2.003
FISCAL 2001

	Total	General & admn	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
Cost adjustments						
Departmental cost adjustments						
EQUIPMENT USE CHG	\$59,127,237		\$9,248,102	\$7,339,528	\$34,848,129	\$7,691,478
Functional cost	59,127,237		9,248,102	7,339,528	34,848,129	7,691,478
Allocable costs	59,127,237		9,248,102	7,339,528	34,848,129	7,691,478
1st Allocation	59,127,237		9,248,102	7,339,528	34,848,129	7,691,478

Total allocated	\$59,127,237		\$9,248,102	\$7,339,528	\$34,848,129	\$7,691,478
	=====		=====	=====	=====	=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
COMPUTER

Detail page 11
Schedule 2.004
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	1,396,021	15.095	\$1,396,021		\$1,396,021		\$1,396,021
AFFIRMATIVE ACT	2,109	0.022	2,109		2,109		2,109
MAYOR-EXECUTIVE	6,389	0.069	6,389		6,389		6,389
HUMAN RESOURCES	17,412	0.188	17,412		17,412		17,412
CONTROLLER	30,710	0.332	30,710		30,710		30,710
LEGAL	36,968	0.399	36,968		36,968		36,968
HEALTH ADMIN	707,679	7.652	707,679		707,679		707,679
PLANNING ADMIN	388,371	4.199	388,371		388,371		388,371
BUILDING SVCS	22,131	0.239	22,131		22,131		22,131
MUN COURTS-ADMIN	4,454	0.048	4,454		4,454		4,454
POLICE	4,533,859	49.024	4,533,859		4,533,859		4,533,859
FIRE	1,374,747	14.865	1,374,747		1,374,747		1,374,747
PW & ENG. OTHER	140,360	1.517	140,360		140,360		140,360
PW ECRE. ADMIN	1,441	0.015	1,441		1,441		1,441
PW ECRE. DESIGN	11,224	0.121	11,224		11,224		11,224
PW ECRE. CONSTRU	12,094	0.130	12,094		12,094		12,094
PW ECRE. REAL ES	2,724	0.040	2,724		2,724		2,724
SOLID WASTE MGMT	124,372	1.344	124,372		124,372		124,372
HOUSING ADMIN	12,905	0.139	12,905		12,905		12,905
LIBRARY	128,864	1.393	128,864		128,864		128,864
PARKS & RECREAT	282,280	3.052	282,280		282,280		282,280
CITY COUNCIL	4,148	0.044	4,148		4,148		4,148
CITY SECRETARY	6,840	0.073	6,840		6,840		6,840
Subtotal	9,248,102	100.000	9,248,102		9,248,102		9,248,102
Total	9,248,102	100.000	\$9,248,102		\$9,248,102		\$9,248,102

(A) Alloc basis: Cost of Computer Equipment

Source: Summary of Assets

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
OFFICE EQUIP

Detail page 12
Schedule 2.005
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	11,310	0.154	\$11,310		\$11,310		\$11,310
CONTROLLER	19,732	0.268	19,732		19,732		19,732
LEGAL	18,321	0.257	18,321		18,321		18,321
HEALTH ADMIN	191,109	2.603	191,109		191,109		191,109
PLANNING ADMIN	38,243	0.521	38,243		38,243		38,243
BUILDING SVCS	475	0.006	475		475		475
MUN COURTS-ADMIN	9,756	0.132	9,756		9,756		9,756
POLICE	403,519	5.497	403,519		403,519		403,519
FIRE	3,299,325	44.952	3,299,325		3,299,325		3,299,325
SOLID WASTE MGMT	67,941	0.925	67,941		67,941		67,941
HOUSING ADMIN	1,002	0.013	1,002		1,002		1,002
LIBRARY	204,409	2.785	204,409		204,409		204,409
PARKS & RECREAT	3,072,977	41.868	3,072,977		3,072,977		3,072,977
CITY COUNCIL	1,409	0.019	1,409		1,409		1,409
Subtotal	7,339,528	100.000	7,339,528		7,339,528		7,339,528
Total	7,339,528	100.000	\$7,339,528		\$7,339,528		\$7,339,528

(A) Alloc basis: Cost of Office Equipment

Source: Summary of Assets

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
VEHICLES

Detail page 13
Schedule 2.006
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	267,818	0.768	\$267,818		\$267,818		\$267,818
AFFIRMATIVE ACT	10,236	0.029	10,236		10,236		10,236
MAYOR-EXECUTIVE	8,771	0.025	8,771		8,771		8,771
HUMAN RESOURCES	37,880	0.108	37,880		37,880		37,880
CONTROLLER	11,494	0.032	11,494		11,494		11,494
LEGAL	18,347	0.052	18,347		18,347		18,347
HEALTH ADMIN	970,019	2.783	970,019		970,019		970,019
PLANNING ADMIN	584,281	1.676	584,281		584,281		584,281
BUILDING SVCS	377,724	1.083	377,724		377,724		377,724
MUN COURTS-ADMIN	69,011	0.198	69,011		69,011		69,011
POLICE	12,710,560	36.474	12,710,560		12,710,560		12,710,560
FIRE	4,150,025	11.908	4,150,025		4,150,025		4,150,025
PW & ENG. OTHER	4,439,844	12.740	4,439,844		4,439,844		4,439,844
PW ECRE. ADMIN	45,589	0.130	45,589		45,589		45,589
PW ECRE. DESIGN	355,038	1.018	355,038		355,038		355,038
PW ECRE. CONSTRU	382,547	1.097	382,547		382,547		382,547
PW ECRE. REAL ES	86,171	0.259	86,171		86,171		86,171
SOLID WASTE MGMT	6,609,375	18.966	6,609,375		6,609,375		6,609,375
HOUSING ADMIN	84,425	0.242	84,425		84,425		84,425
LIBRARY	105,671	0.303	105,671		105,671		105,671
PARKS & RECREAT	3,519,859	10.100	3,519,859		3,519,859		3,519,859
CITY COUNCIL	3,444	0.009	3,444		3,444		3,444
Subtotal	34,848,129	100.000	34,848,129		34,848,129		34,848,129
Total	34,848,129	100.000	\$34,848,129		\$34,848,129		\$34,848,129

(A) Alloc basis: Cost of Vehicle

Source: Summary of Assets

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Detail allocation of
OTHER EQUIPMENT

Detail page 14
Schedule 2.007
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	139,755	1.817	\$139,755		\$139,755		\$139,755
CONTROLLER	3,187	0.041	3,187		3,187		3,187
HEALTH ADMIN	74,868	0.973	74,868		74,868		74,868
PLANNING ADMIN	1,220	0.015	1,220		1,220		1,220
BUILDING SVCS	2,733	0.035	2,733		2,733		2,733
MUN COURTS-ADMIN	27,203	0.353	27,203		27,203		27,203
POLICE	385,001	5.005	385,001		385,001		385,001
FIRE	380,437	4.946	380,437		380,437		380,437
PW & ENG. OTHER	5,411,993	70.363	5,411,993		5,411,993		5,411,993
PW ECRE. ADMIN	55,571	0.722	55,571		55,571		55,571
PW ECRE. DESIGN	432,777	5.626	432,777		432,777		432,777
PW ECRE. CONSTRU	466,309	6.062	466,309		466,309		466,309
PW ECRE. REAL ES	105,039	1.373	105,039		105,039		105,039
SOLID WASTE MGMT	36,183	0.470	36,183		36,183		36,183
LIBRARY	13,769	0.179	13,769		13,769		13,769
PARKS & RECREAT	155,433	2.020	155,433		155,433		155,433
Subtotal	7,691,478	100.000	7,691,478		7,691,478		7,691,478
Total	7,691,478	100.000	\$7,691,478		\$7,691,478		\$7,691,478

(A) Alloc basis: Cost of Other Equipment

Source: Summary of Assets

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
EQUIPMENT DEPRECIATION
Departmental Cost
Allocation Summary

Detail page 15
Schedule 2.008
FISCAL 2001

	Total	COMPUTER	OFFICE EQUIP	VEHICLES	OTHER EQUIPMENT
F&A ADMIN	\$418,883		\$11,310	\$267,818	\$139,755
F&A INFORM. SVCS	1,396,021	1,396,021			
AFFIRMATIVE ACT	12,345	2,109		10,236	
MAYOR-EXECUTIVE	15,160	6,389		8,771	
HUMAN RESOURCES	55,292	17,412		37,880	
CONTROLLER	65,123	30,710	19,732	11,494	3,187
LEGAL	73,636	36,968	18,321	18,347	
HEALTH ADMIN	1,943,675	707,679	191,109	970,019	74,868
PLANNING ADMIN	1,012,115	388,371	38,243	584,281	1,220
BUILDING SVCS	403,063	22,131	475	377,724	2,733
MUN COURTS-ADMIN	110,424	4,454	9,756	69,011	27,203
POLICE	18,032,939	4,533,859	403,519	12,710,560	385,001
FIRE	9,204,534	1,374,747	3,299,325	4,150,025	380,437
PW & ENG. OTHER	9,992,197	140,360		4,439,844	5,411,993
PW ECRE. ADMIN	102,601	1,441		45,589	55,571
PW ECRE. DESIGN	799,039	11,224		355,038	432,777
PW ECRE. CONSTRU	860,950	12,094		382,547	466,309
PW ECRE. REAL ES	193,934	2,724		86,171	105,039
SOLID WASTE MGMT	6,837,871	124,372	67,941	6,609,375	36,183
HOUSING ADMIN	98,332	12,905	1,002	84,425	
LIBRARY	452,713	128,864	204,409	105,671	13,769
PARKS & RECREAT	7,030,549	282,280	3,072,977	3,519,859	155,433
CITY COUNCIL	9,001	4,148	1,409	3,444	
CITY SECRETARY	6,840	6,840			
Direct Billed					
Total	\$59,127,237	\$9,248,102	\$7,339,528	\$34,848,129	\$7,691,478
	=====	=====	=====	=====	=====

SCHEDULE 3.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

GENERAL CITYWIDE SERVICES

NATURE AND EXTENT OF SERVICES

Included in the General Citywide services are citywide costs that are not attributable to any specific department. The cost allocation bases are as follows:

- * Insurance, Civilian (City contribution for health insurance for civilian retirees for all funds) - Number of civilian employees
- * Insurance, Classified (City contribution for health insurance for General Fund classified retirees) - Number of classified employees
- * Insurance Fees (Insurance premiums for General Fund property) - Size of General Fund operating expenditures
- * Membership (Membership fees to organizations that benefit the entire city) - Number of employees
- * Accounting and Auditing (Accounting and audit services that benefit the entire City, e.g. annual audit and special studies performed) - Number of transactions

- * Computer Info./Contracting Services (Computer services that benefit the entire city, e.g. maintenance and upgrades of FMS and GHRS systems) - Number of transactions
- * Management Consulting Services (Various management studies) - Number of transactions.

DMG/NGCS II
01/20/2003

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Costs to be allocated

Detail page 17
Schedule 3.002
FISCAL 2001

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$239,813,934			\$239,813,934
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
GENERAL CITYWIDE SERVICES	30,395		30,395	
F&A ADMINISTRATIVE SERVICES	56,928		56,928	
F&A INFORMATION SERVICES	85,908		85,908	
F&A PROCUREMENT SERVICES	1,325,900		1,325,900	
F&A FINANCIAL SERVICES	54,398		54,398	
AFFIRMATIVE ACTION	19,515		19,515	
CONTROLLER'S OFFICE	109,843		109,843	
LEGAL DEPT.	248,915		248,915	
Total allocated additions:	1,931,802		1,931,802	1,931,802
Total to be allocated:	\$239,813,934	\$1,931,802		\$241,745,736
	=====	=====		=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Schedule of costs to be
allocated by function

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Other expense and cost

	Total General & admn INSUR.CIV.RETI	INSUR.	MEMBERSHIPS	ACCTG &	COMPUT	MGT CONSULT	GENERAL
	INSUR.CLASS.RE	FEES		AUDIT	INFO/CON	SVC	GOVERNMENT
INSUR. CIV. RETIREE	\$4,626,046	\$4,626,046					
INSUR. CLASS. RETIR	7,091,299		7,091,299				
LONG-T DISABILITY							
INSURANCE FEES	591,998		591,998				
MEMBERSHIP & PROF.	1,486,991			1,486,991			
ACCOUNTING & AUDITI	602,496				602,496		
COMPUTER INF/CONTRA	809,011					809,011	
MGMT CONSULT. SVCS	1,112,906						1,112,906
INTEREST BORROWING	7,689,055						7,689,055
CLAIMS & JUDGMENTS	6,244,130						6,244,130
ELECTIONS	222,059						222,059
ADVERTISING SVCS	197,132						197,132
TAX APPRAISAL FEES	4,425,652						4,425,652
TAX REFUNDS	5,799,433						5,799,433
BILLING & COLL.SVCS	750,000						750,000
Trans to Spec1	26,542,727						26,542,727
Trans to PIB	144,850,000						144,850,000
Trans to Certi of	17,150,000						17,150,000
Trans Expenda	124,000						124,000
OTHERS	9,498,999						9,498,999
CAPITAL OUTLAY							

Departmental

Expenditures	239,813,934	4,626,046	7,091,299	591,998	1,486,991	602,496	809,011	1,112,906	223,493,187
Functional cost	239,813,934	4,626,046	7,091,299	591,998	1,486,991	602,496	809,011	1,112,906	223,493,187
Allocable costs	239,813,934	4,626,046	7,091,299	591,998	1,486,991	602,496	809,011	1,112,906	223,493,187
Unallocated	(223,493,187)								(223,493,187)
1st Allocation	16,320,747	4,626,046	7,091,299	591,998	1,486,991	602,496	809,011	1,112,906	

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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Schedule of costs to be
allocated by function

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(continued)

	Total	General & adminn	INSUR.CIV.RETI	INSUR.CLASS.RE	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC	GENERAL GOVERNMENT
Additions: 2nd										
Others	\$1,931,802	\$1,931,802								
Reallocate admin		(1,931,802)	37,265	57,123	4,769	11,978	4,853	6,517	8,965	1,800,332
Allocable costs	1,931,802		37,265	57,123	4,769	11,978	4,853	6,517	8,965	1,800,332
Unallocated	(1,800,332)									(1,800,332)
2nd Allocation	131,470		37,265	57,123	4,769	11,978	4,853	6,517	8,965	
	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total allocated	\$16,452,217		\$4,663,311	\$7,148,422	\$596,767	\$1,498,969	\$607,349	\$815,528	\$1,121,871	
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
INSUR.CIV.RETIR

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Schedule 3.004
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.272	\$12,592		\$12,592	\$101	\$12,693
F&A ADMIN SVCS	123	0.858	39,713		39,713	320	40,033
F&A INFORM. SVCS	97	0.676	31,318		31,318	252	31,570
F&A PROCUREMENT	79	0.551	25,507		25,507	205	25,712
F&A FINANCIAL SE	40	0.279	12,915		12,915	104	13,019
AFFIRMATIVE ACT	26	0.181	8,395		8,395	68	8,463
MAYOR-EXECUTIVE	61	0.425	19,695		19,695	159	19,854
HUMAN RESOURCES	59	0.411	19,049		19,049	153	19,202
CONTROLLER	86	0.600	27,767		27,767	224	27,991
LEGAL	239	1.668	77,165		77,165	622	77,787
HEALTH ADMIN	147	1.025	47,462		47,462	382	47,844
PLANNING ADMIN	51	0.355	16,466		16,466	133	16,599
PW & ENG. ADMIN	17	0.118	5,489		5,489	44	5,533
BUILDING SVCS	275	1.919	88,789		88,789	715	89,504
MUN COURTS-ADMIN	421	2.938	135,927		135,927	1,095	137,022
MUN COURTS-JUSTI	87	0.607	28,089		28,089	226	28,315
POLICE	1,916	13.372	618,614		618,614	4,983	623,597
FIRE	445	3.105	143,676		143,676	1,157	144,833
PW & ENG. OTHER	215	1.500	69,417		69,417	559	69,976
PW FLEET MGT/118	90	0.628	29,058		29,058	234	29,292
PW TRAFF CON/224	749	5.227	241,828		241,828	1,948	243,776
PW DRAIN MGT/227	278	1.940	89,757		89,757	723	90,480
PW PUB UTIL./701	2,140	14.935	690,937		690,937	5,566	696,503
PW ECRE. ADMIN	26	0.181	8,395		8,395	68	8,463
PW ECRE. DESIGN	104	0.725	33,578		33,578	270	33,848
PW ECRE. CONSTRU	155	1.106	50,044		50,044	406	50,450
SOLID WASTE MGMT	648	4.522	209,218		209,218	1,685	210,903
AVIATION	1,090	7.607	351,926		351,926	2,835	354,761
HOUSING/COM. DEV	58	0.404	18,726		18,726	151	18,877
HOUSING ADMIN	57	0.397	18,403		18,403	148	18,551
LIBRARY	679	4.738	219,227		219,227	1,766	220,993
PARKS & RECREAT	1,682	11.739	543,063		543,063	4,375	547,438
HEALTH/HUMAN SVS	1,377	9.610	444,589		444,589	3,581	448,170
CONVENTION/ENTER	85	0.593	27,444		27,444	221	27,665

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
INSUR.CIV.RETIR

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Schedule 3.004
FISCAL 2001
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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CITY COUNCIL	97	0.676	\$31,318		\$31,318	\$252	\$31,570
F&A TAX & REVENUE	59	0.411	19,049		19,049	153	19,202
INSURANCE MGMT	5	0.034	1,614		1,614	13	1,627
CABLE TV (208)	12	0.083	3,874		3,874	31	3,905
9-1-1 (218)	57	0.397	18,403		18,403	148	18,551
PLANNING & DEV	83	0.579	26,798		26,798	216	27,014
P/D.SIGN ADM 210	31	0.216	10,009		10,009	81	10,090
P/D.BLDG INS 214	263	1.835	84,914		84,914	684	85,598
CITY SECRETARY	14	0.097	4,520		4,520	36	4,556
HEALTH BENEF-888	35	0.244	11,300		11,300	91	11,391
WORKERS' COMPENS	31	0.216	10,009		10,009	81	10,090
 Subtotal	 14,328	 100.000	 4,626,046		 4,626,046	 37,265	 4,663,311
 Total	 14,328	 100.000	 \$4,626,046		 \$4,626,046	 \$37,265	 \$4,663,311

(A) Alloc basis: Number of Civilian Employees

Source: Personnel Report

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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
INSUR.CLASS.RET

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Schedule 3.005
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	5,431	61.970	\$4,394,437		\$4,394,437	\$35,399	\$4,429,836
FIRE	3,333	38.030	2,696,862		2,696,862	21,724	2,718,586
Subtotal	8,764	100.000	7,091,299		7,091,299	57,123	7,148,422
Total	8,764	100.000	\$7,091,299		\$7,091,299	\$57,123	\$7,148,422

(A) Alloc basis: Number of Classified Employees

Source: Human Resources Department

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
INSUR. FEES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	29,358	2.825	\$16,728		\$16,728	\$135	\$16,863
AFFIRMATIVE ACT	1,807	0.173	1,030		1,030	8	1,038
MAYOR-EXECUTIVE	2,300	0.221	1,311		1,311	11	1,322
HUMAN RESOURCES	3,380	0.325	1,926		1,926	16	1,942
CONTROLLER	6,243	0.600	3,557		3,557	29	3,586
LEGAL	14,109	1.358	8,039		8,039	65	8,104
BUILDING SVCS	25,562	2.460	14,565		14,565	117	14,682
MUN COURTS-ADMIN	15,257	1.468	8,693		8,693	70	8,763
MUN COURTS-JUSTI	3,866	0.372	2,203		2,203	18	2,221
POLICE	415,827	40.023	236,939		236,939	1,909	238,848
FIRE	236,937	22.805	135,007		135,007	1,088	136,095
PW & ENG. OTHER	35,576	3.424	20,271		20,271	163	20,434
PW FLEET MGT/118	9,218	0.887	5,252		5,252	42	5,294
PW ECRE. ADMIN	938	0.090	534		534	4	538
PW ECRE. DESIGN	7,305	0.703	4,162		4,162	34	4,196
PW ECRE. CONSTRU	7,871	0.757	4,485		4,485	36	4,521
PW ECRE. REAL ES	1,773	0.181	1,013		1,013	7	1,020
SOLID WASTE MGMT	60,123	5.786	34,258		34,258	276	34,534
HOUSING/COM. DEV	232	0.022	132		132	1	133
LIBRARY	36,240	3.488	20,650		20,650	166	20,816
PARKS & RECREAT	55,196	5.312	31,451		31,451	253	31,704
HEALTH/HUMAN SVS	55,793	5.370	31,791		31,791	256	32,047
CITY COUNCIL	4,086	0.393	2,328		2,328	19	2,347
PLANNING & DEV	9,147	0.880	5,212		5,212	42	5,254
CITY SECRETARY	809	0.077	461		461	4	465
Subtotal	1,038,953	100.000	591,998		591,998	4,769	596,767
Total	1,038,953	100.000	\$591,998		\$591,998	\$4,769	\$596,767

(A) Alloc basis: General Fund Operating Expenditures

Source: FY 2001 CAFR

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
MEMBERSHIPS

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Schedule 3.007
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	39	0.170	\$2,528		\$2,528	\$20	\$2,548
F&A ADMIN SVCS	123	0.536	7,974		7,974	64	8,038
F&A INFORM. SVCS	97	0.422	6,288		6,288	51	6,339
F&A PROCUREMENT	79	0.344	5,122		5,122	41	5,163
F&A FINANCIAL SE	40	0.174	2,593		2,593	21	2,614
AFFIRMATIVE ACT	26	0.113	1,686		1,686	14	1,700
MAYOR-EXECUTIVE	61	0.265	3,955		3,955	32	3,987
HUMAN RESOURCES	59	0.257	3,825		3,825	31	3,856
CONTROLLER	86	0.374	5,575		5,575	45	5,620
LEGAL	199	0.867	12,901		12,901	104	13,005
HEALTH ADMIN	147	0.640	9,530		9,530	77	9,607
PLANNING ADMIN	51	0.222	3,306		3,306	27	3,333
PW & ENG. ADMIN	17	0.074	1,102		1,102	9	1,111
BUILDING SVCS	275	1.198	17,828		17,828	144	17,972
MUN COURTS-ADMIN	421	1.835	27,293		27,293	220	27,513
MUN COURTS-JUSTI	87	0.379	5,640		5,640	45	5,685
POLICE	7,347	32.031	476,301		476,301	3,837	480,138
FIRE	3,778	16.471	244,925		244,925	1,973	246,898
PW & ENG. OTHER	217	0.946	14,068		14,068	113	14,181
PW FLEET MGT/118	99	0.431	6,418		6,418	52	6,470
PW TRAFF CON/224	758	3.304	49,141		49,141	396	49,537
PW DRAIN MGT/227	310	1.351	20,097		20,097	162	20,259
PW PUB UTIL./701	2,316	10.097	150,145		150,145	1,209	151,354
PW ECRE. ADMIN	16	0.069	1,037		1,037	8	1,045
PW ECRE. DESIGN	106	0.462	6,872		6,872	55	6,927
PW ECRE. CONSTRU	129	0.562	8,363		8,363	67	8,430
PW ECRE. REAL ES	29	0.148	1,883		1,883	16	1,899
SOLID WASTE MGMT	648	2.825	42,009		42,009	338	42,347
AVIATION	1,090	4.752	70,664		70,664	569	71,233
HOUSING/COM. DEV	58	0.252	3,760		3,760	30	3,790
HOUSING ADMIN	57	0.248	3,695		3,695	30	3,725
LIBRARY	679	2.960	44,019		44,019	355	44,374
PARKS & RECREAT	1,304	5.685	84,537		84,537	681	85,218
HEALTH/HUMAN SVS	1,377	6.003	89,270		89,270	719	89,989

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
MEMBERSHIPS

Detail page 25
Schedule 3.007
FISCAL 2001
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CONVENTION/ENTER	85	0.370	\$5,510		\$5,510	\$44	\$5,554
CITY COUNCIL	97	0.422	6,288		6,288	51	6,339
F&A TAX & REVENE	59	0.257	3,825		3,825	31	3,856
INSURANCE MGMT	5	0.021	324		324	3	327
CABLE TV (208)	12	0.052	778		778	6	784
9-1-1 (218)	57	0.248	3,695		3,695	30	3,725
PLANNING & DEV	83	0.361	5,381		5,381	43	5,424
P/D.SIGN ADM 210	31	0.135	2,010		2,010	16	2,026
P/D.BLDG INS 214	263	1.146	17,050		17,050	137	17,187
CITY SECRETARY	14	0.061	908		908	7	915
HEALTH BENEF-888	35	0.152	2,269		2,269	18	2,287
WORKERS' COMPENS	36	0.156	2,334		2,334	19	2,353
LEGAL-PROPERTY &	35	0.152	2,269		2,269	18	2,287
Subtotal	22,937	100.000	1,486,991		1,486,991	11,978	1,498,969
Total	22,937	100.000	\$1,486,991		\$1,486,991	\$11,978	\$1,498,969

(A) Alloc basis: Number of Employees & FTE's (Depts.20 & 36)

Source: Human Resources Dept. & Fin & Adm. Budget

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
ACCTG & AUDIT

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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,401	1.771	\$10,676		\$10,676		\$10,676
F&A ADMIN	2,738	3.462	20,863		20,863	171	21,034
AFFIRMATIVE ACT	285	0.360	2,172		2,172	18	2,190
MAYOR-EXECUTIVE	576	0.728	4,389		4,389	36	4,425
HUMAN RESOURCES	1,481	1.873	11,285		11,285	93	11,378
CONTROLLER	578	0.731	4,404		4,404	36	4,440
LEGAL	3,481	4.402	26,525		26,525	218	26,743
BUILDING SVCS	630	0.796	4,801		4,801	39	4,840
MUN COURTS-ADMIN	1,289	1.630	9,822		9,822	81	9,903
MUN COURTS-JUSTI	762	0.963	5,806		5,806	48	5,854
POLICE	8,899	11.254	67,810		67,810	556	68,366
FIRE	2,670	3.376	20,345		20,345	167	20,512
PW & ENG. OTHER	5,500	6.956	41,910		41,910	344	42,254
PW FLEET MGT/118	377	0.476	2,873		2,873	24	2,897
PW TRAFF CON/224	1,003	1.268	7,643		7,643	63	7,706
PW DRAIN MGT/227	350	0.442	2,667		2,667	22	2,689
PW PUB UTIL./701	4,434	5.607	33,787		33,787	277	34,064
PW ECRE. ADMIN	145	0.183	1,105		1,105	9	1,114
PW ECRE. DESIGN	1,129	1.427	8,603		8,603	71	8,674
PW ECRE. CONSTRU	1,217	1.539	9,274		9,274	76	9,350
PW ECRE. REAL ES	274	0.365	2,088		2,088	14	2,102
SOLID WASTE MGMT	2,841	3.593	21,648		21,648	178	21,826
AVIATION	6,021	7.614	45,880		45,880	376	46,256
HOUSING/COM. DEV	1,906	2.410	14,524		14,524	119	14,643
LIBRARY	8,235	10.415	62,750		62,750	515	63,265
PARKS & RECREAT	6,187	7.824	47,145		47,145	387	47,532
HEALTH/HUMAN SVS	10,135	12.818	77,228		77,228	633	77,861
CONVENTION/ENTER	1,953	2.470	14,882		14,882	122	15,004
CITY COUNCIL	370	0.467	2,819		2,819	23	2,842
CABLE TV (208)	76	0.096	579		579	5	584
9-1-1 (218)	29	0.036	221		221	2	223
PLANNING & DEV	811	1.025	6,180		6,180	51	6,231
P/D.SIGN ADM 210	119	0.150	907		907	7	914
P/D.BLDG INS 214	621	0.785	4,732		4,732	39	4,771

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GENERAL CITYWIDE SERVICES
Detail allocation of
ACCTG & AUDIT

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User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CITY SECRETARY	6	0.007	\$46		\$46		\$46
HEALTH BENEF-888	534	0.675	4,069		4,069		33 4,102
TIRZ's (20)	5	0.006	38		38		38
Subtotal	79,068	100.000	602,496		602,496	4,853	607,349
Total	79,068	100.000	\$602,496		\$602,496	\$4,853	\$607,349

(A) Alloc basis: Number of Transactions

Source: Controller's Office

City of Houston, Texas
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GENERAL CITYWIDE SERVICES
Detail allocation of
COMPUT INFO/CON

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	29,358	2.825	\$22,860		\$22,860	\$184	\$23,044
AFFIRMATIVE ACT	1,807	0.173	1,407		1,407	11	1,418
MAYOR-EXECUTIVE	2,300	0.221	1,791		1,791	14	1,805
HUMAN RESOURCES	3,380	0.325	2,632		2,632	21	2,653
CONTROLLER	6,243	0.600	4,861		4,861	39	4,900
LEGAL	14,109	1.358	10,986		10,986	89	11,075
BUILDING SVCS	25,562	2.460	19,905		19,905	160	20,065
MUN COURTS-ADMIN	15,257	1.468	11,880		11,880	96	11,976
MUN COURTS-JUSTI	3,866	0.372	3,010		3,010	24	3,034
POLICE	415,827	40.023	323,796		323,796	2,608	326,404
FIRE	236,937	22.805	184,498		184,498	1,486	185,984
PW & ENG. OTHER	35,576	3.424	27,702		27,702	223	27,925
PW FLEET MGT/118	9,218	0.887	7,178		7,178	58	7,236
PW ECRE. ADMIN	938	0.090	730		730	6	736
PW ECRE. DESIGN	7,305	0.703	5,688		5,688	46	5,734
PW ECRE. CONSTRU	7,871	0.757	6,129		6,129	49	6,178
PW ECRE. REAL ES	1,773	0.181	1,381		1,381	14	1,395
SOLID WASTE MGMT	60,123	5.786	46,817		46,817	377	47,194
HOUSING/COM. DEV	232	0.022	181		181	1	182
LIBRARY	36,240	3.488	28,219		28,219	227	28,446
PARKS & RECREAT	55,196	5.312	42,980		42,980	346	43,326
HEALTH/HUMAN SVS	55,793	5.370	43,445		43,445	350	43,795
CITY COUNCIL	4,086	0.393	3,182		3,182	26	3,208
PLANNING & DEV	9,147	0.880	7,123		7,123	57	7,180
CITY SECRETARY	809	0.077	630		630	5	635
Subtotal	1,038,953	100.000	809,011		809,011	6,517	815,528
Total	1,038,953	100.000	\$809,011		\$809,011	\$6,517	\$815,528

(A) Alloc basis: General Fund Operating Expenditures

Source: FY 2001 CAFR

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
MGT CONSULT SVC

Detail page 29
Schedule 3.010
FISCAL 2001

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	1,401	1.771	\$19,719		\$19,719		\$19,719
F&A ADMIN	2,738	3.462	38,538		38,538	316	38,854
AFFIRMATIVE ACT	285	0.360	4,011		4,011	33	4,044
MAYOR-EXECUTIVE	576	0.728	8,107		8,107	66	8,173
HUMAN RESOURCES	1,481	1.873	20,846		20,846	171	21,017
CONTROLLER	578	0.731	8,136		8,136	67	8,203
LEGAL	3,481	4.402	48,996		48,996	402	49,398
BUILDING SVCS	630	0.796	8,867		8,867	73	8,940
MUN COURTS-ADMIN	1,289	1.630	18,143		18,143	149	18,292
MUN COURTS-JUSTI	762	0.963	10,725		10,725	88	10,813
POLICE	8,899	11.254	125,256		125,256	1,027	126,283
FIRE	2,670	3.376	37,581		37,581	308	37,889
PW & ENG. OTHER	5,500	6.956	77,414		77,414	635	78,049
PW FLEET MGT/118	377	0.476	5,306		5,306	44	5,350
PW TRAFF CON/224	1,003	1.268	14,118		14,118	116	14,234
PW DRAIN MGT/227	350	0.442	4,926		4,926	40	4,966
PW PUB UTIL./701	4,434	5.607	62,410		62,410	512	62,922
PW ECRE. ADMIN	145	0.183	2,041		2,041	17	2,058
PW ECRE. DESIGN	1,129	1.427	15,891		15,891	130	16,021
PW ECRE. CONSTRU	1,217	1.539	17,130		17,130	140	17,270
PW ECRE. REAL ES	274	0.365	3,859		3,859	29	3,888
SOLID WASTE MGMT	2,841	3.593	39,988		39,988	328	40,316
AVIATION	6,021	7.614	84,747		84,747	695	85,442
HOUSING/COM. DEV	1,906	2.410	26,828		26,828	220	27,048
LIBRARY	8,235	10.415	115,910		115,910	951	116,861
PARKS & RECREAT	6,187	7.824	87,084		87,084	714	87,798
HEALTH/HUMAN SVS	10,135	12.818	142,653		142,653	1,170	143,823
CONVENTION/ENTER	1,953	2.470	27,489		27,489	225	27,714
CITY COUNCIL	370	0.467	5,208		5,208	43	5,251
CABLE TV (208)	76	0.096	1,070		1,070	9	1,079
9-1-1 (218)	29	0.036	408		408	3	411
PLANNING & DEV	811	1.025	11,415		11,415	94	11,509
P/D.SIGN ADM 210	119	0.150	1,675		1,675	14	1,689
P/D.BLDG INS 214	621	0.785	8,741		8,741	72	8,813

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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Detail allocation of
MGT CONSULT SVC

Detail page 30
Schedule 3.010
FISCAL 2001
(continued)

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CITY SECRETARY	6	0.007	\$84		\$84	\$1	\$85
HEALTH BENEF-888	534	0.675	7,516		7,516	62	7,578
TIRZ's (20)	5	0.006	70		70	1	71
Subtotal	79,068	100.000	1,112,906		1,112,906	8,965	1,121,871
Total	79,068	100.000	\$1,112,906		\$1,112,906	\$8,965	\$1,121,871

(A) Alloc basis: Number of Transactions

Source: Controller's Office

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Departmental Cost
Allocation Summary

Detail page 31
Schedule 3.011
FISCAL 2001

	Total	INSUR.CIV.RETIR	INSUR.CLASS.RET	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC
GEN CITYWIDE SVC	\$30,395					\$10,676		\$19,719
F&A ADMIN	115,036	12,693		16,863	2,548	21,034	23,044	38,854
F&A ADMIN SVCS	48,071	40,033			8,038			
F&A INFORM. SVCS	37,909	31,570			6,339			
F&A PROCUREMENT	30,875	25,712			5,163			
F&A FINANCIAL SE	15,633	13,019			2,614			
AFFIRMATIVE ACT	18,853	8,463		1,038	1,700	2,190	1,418	4,044
MAYOR-EXECUTIVE	39,566	19,854		1,322	3,987	4,425	1,805	8,173
HUMAN RESOURCES	60,048	19,202		1,942	3,856	11,378	2,653	21,017
CONTROLLER	54,740	27,991		3,586	5,620	4,440	4,900	8,203
LEGAL	186,112	77,787		8,104	13,005	26,743	11,075	49,398
HEALTH ADMIN	57,451	47,844			9,607			
PLANNING ADMIN	19,932	16,599			3,333			
PW & ENG. ADMIN	6,644	5,533			1,111			
BUILDING SVCS	156,003	89,504		14,682	17,972	4,840	20,065	8,940
MUN COURTS-ADMIN	213,469	137,022		8,763	27,513	9,903	11,976	18,292
MUN COURTS-JUSTI	55,922	28,315		2,221	5,685	5,854	3,034	10,813
POLICE	6,293,472	623,597	4,429,836	238,848	480,138	68,366	326,404	126,283
FIRE	3,490,797	144,833	2,718,586	136,095	246,898	20,512	185,984	37,889
PW & ENG. OTHER	252,819	69,976		20,434	14,181	42,254	27,925	78,049
PW FLEET MGT/118	56,539	29,292		5,294	6,470	2,897	7,236	5,350
PW TRAFF CON/224	315,253	243,776			49,537	7,706		14,234
PW DRAIN MGT/227	118,394	90,480			20,259	2,689		4,966
PW PUB UTIL./701	944,843	696,503			151,354	34,064		62,922
PW ECRE. ADMIN	13,954	8,463		538	1,045	1,114	736	2,058
PW ECRE. DESIGN	75,400	33,848		4,196	6,927	8,674	5,734	16,021
PW ECRE. CONSTRU	96,199	50,450		4,521	8,430	9,350	6,178	17,270
PW ECRE. REAL ES	10,304			1,020	1,899	2,102	1,395	3,888
SOLID WASTE MGMT	397,120	210,903		34,534	42,347	21,826	47,194	40,316
AVIATION	557,692	354,761			71,233	46,256		85,442
HOUSING/COM. DEV	64,673	18,877		133	3,790	14,643	182	27,048
HOUSING ADMIN	22,276	18,551			3,725			
LIBRARY	494,755	220,993		20,816	44,374	63,265	28,446	116,861
PARKS & RECREAT	843,016	547,438		31,704	85,218	47,532	43,326	87,798
HEALTH/HUMAN SVS	835,685	448,170		32,047	89,989	77,861	43,795	143,823

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City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
GENERAL CITYWIDE SERVICES
Departmental Cost
Allocation Summary

Detail page 32
Schedule 3.011
FISCAL 2001
(continued)

	Total	INSUR.CIV.RETIR	INSUR.CLASS.RET	INSUR. FEES	MEMBERSHIPS	ACCTG & AUDIT	COMPUT INFO/CON	MGT CONSULT SVC
CONVENTION/ENTER	\$75,937	\$27,665			\$5,554	\$15,004		\$27,714
CITY COUNCIL	51,557	31,570		2,347	6,339	2,842	3,208	5,251
F&A TAX & REVENE	23,058	19,202			3,856			
INSURANCE MGMT	1,954	1,627			327			
CABLE TV (208)	6,352	3,905			784	584		1,079
9-1-1 (218)	22,910	18,551			3,725	223		411
PLANNING & DEV	62,612	27,014		5,254	5,424	6,231	7,180	11,509
P/D.SIGN ADM 210	14,719	10,090			2,026	914		1,689
P/D.BLDG INS 214	116,369	85,598			17,187	4,771		8,813
CITY SECRETARY	6,702	4,556		465	915	46	635	85
HEALTH BENEF-888	25,358	11,391			2,287	4,102		7,578
WORKERS' COMPENS	12,443	10,090			2,353			
TIRZ's (20)	109					38		71
LEGAL-PROPERTY &	2,287				2,287			
Direct Billed								
Total	\$16,452,217	\$4,663,311	\$7,148,422	\$596,767	\$1,498,969	\$607,349	\$815,528	\$1,121,871
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SCHEDULE 4.001

FY2003 OMB COST ALLOCATION PLAN

CITY OF HOUSTON

FINANCE AND ADMINISTRATION - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Director's Office of the Finance and Administration Department (F&A) implements and monitors policies, procedures, and other controls regarding financial, administrative, and regulatory and fiduciary affairs of the City of Houston. The costs are allocated as follows:

- * Department Administration - The number of employees assigned to each division is the basis for cost allocation.

City of Houston, Texas
FY 2003 OMB A-87 Cost All.Plan
F&A ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$4,162,163			\$4,162,163
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	418,883			418,883
GENERAL CITYWIDE SERVICES	114,109	927		115,036
F&A ADMINISTRATIVE SERVICES		707,245		707,245
F&A INFORMATION SERVICES		1,454,789		1,454,789
F&A PROCUREMENT SERVICES		317,518		317,518
F&A FINANCIAL SERVICES		106,312		106,312
AFFIRMATIVE ACTION		4,305		4,305
MAYOR'S OFFICE - EXECUTIVE		4,262		4,262
HUMAN RESOURCES		64,182		64,182
CONTROLLER'S OFFICE		214,668		214,668
LEGAL DEPT.		717,510		717,510
BUILDING SERVICES		10,375		10,375
CONVENTION/ENTERTAIN. RENTAL		11,094		11,094
Total allocated additions:	532,992	3,613,187		4,146,179
Total to be allocated:	\$4,695,155	\$3,613,187		\$8,308,342
	=====	=====		=====

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CITY OF HOUSTON, TEXAS
FY 2003 OMB A-87 Cost All.Plan
F&A ADMINISTRATION
Schedule of costs to be
allocated by function

Detail page 35
Schedule 4.003
FISCAL 2001

Total General & admn	DEPT.	ECONOMIC	
	ADMIN	DEVEL	
Wages & benefits			
SALARIES & WAGES	\$2,143,393	\$2,012,839	\$130,554
FRINGE BENEFITS	415,662	383,406	32,256
Other expense and cost			
SUPPLIES	66,183	65,659	524
OTHER CHARGES	1,536,925	1,536,925	
CAPITAL OUTLAY			
Departmental			
Expenditures	4,162,163	3,998,829	163,334
Functional cost	4,162,163	3,998,829	163,334
Additions: 1st			
Others	532,992	532,992	
Reallocate admin	(532,992)	512,076	20,916
Allocable costs	4,695,155	4,510,905	184,250
Unallocated	(184,250)		(184,250)
1st Allocation	4,510,905	4,510,905	
Additions: 2nd			
Others	3,613,187	3,613,187	
Reallocate admin	(3,613,187)	3,471,396	141,791
Allocable costs	3,613,187	3,471,396	141,791
Unallocated	(141,791)		(141,791)
2nd Allocation	3,471,396	3,471,396	

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CITY OF HOUSTON, TEXAS
FY 2003 OMB A-87 Cost All.Plan
F&A ADMINISTRATION
Schedule of costs to be
allocated by function

Detail page 36
Schedule 4.003
FISCAL 2001
(continued)

Total General & admin	DEPT.	ECONOMIC
	ADMIN	DEVEL
Total allocated	\$7,982,301	\$7,982,301
=====	=====	=====

F&A ADMINISTRATION
Detail allocation of
DEPT. ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN SVCS	123	30.521	\$1,376,777		\$1,376,777	\$1,059,508	\$2,436,285
F&A INFORM. SVCS	97	24.069	1,085,751		1,085,751	835,547	1,921,298
F&A PROCUREMENT	79	19.605	884,272		884,272	680,498	1,564,770
F&A FINANCIAL SE	40	9.925	447,733		447,733	344,555	792,288
F&A TAX & REVENE	59	14.640	660,405		660,405	508,219	1,168,624
INSURANCE MGMT	5	1.240	55,967		55,967	43,069	99,036
Subtotal	403	100.000	4,510,905		4,510,905	3,471,396	7,982,301
Total	403	100.000	\$4,510,905		\$4,510,905	\$3,471,396	\$7,982,301

(A) Alloc basis: Number of Employees

Source: Human Resources Department